

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Switzerland County School Corp (7775)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$4,779,352	\$4,697,058	\$4,602,473	\$4,703,113	-0.4%	2.2%
Instruction Services	311	\$794,170	\$643,343	\$710,327	\$949,001	4.6%	33.6%
Non - Certified Salaries	120	\$632,548	\$586,274	\$591,928	\$616,073	-0.7%	4.1%
Group Health Insurance	222	\$677,285	\$882,988	\$831,814	\$583,273	-3.7%	-29.9%
Social Security Certified	212	\$339,776	\$340,420	\$341,833	\$344,591	0.4%	0.8%
Teacher Retirement Fund, After 7-1-95	216	\$171,096	\$243,797	\$256,918	\$298,983	15.0%	16.4%
Computer Hardware	741	\$6,608	\$0	\$0	\$158,753	121.4%	NA
Content	747	\$64,411	\$0	\$0	\$148,812	23.3%	NA
Other Employee Benefits	241 - 290	\$96,515	\$138,858	\$135,752	\$139,476	9.6%	2.7%
Licensed Employees	135	\$76,607	\$84,921	\$75,617	\$97,782	6.3%	29.3%
Instructional Programs Improvement Services	312	\$11,343	\$24,939	\$71,802	\$77,343	61.6%	7.7%
Operational Supplies	611	\$76,710	\$83,841	\$104,575	\$74,784	-0.6%	-28.5%
Textbooks	630	\$10,026	\$0	\$78,110	\$66,535	60.5%	-14.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$45,795	\$69,545	\$75,644	\$66,008	9.6%	-12.7%
Public Employees Retirement Fund	214	\$30,362	\$42,774	\$56,110	\$63,009	20.0%	12.3%
Nonlicensed Employees	136	\$51,861	\$37,726	\$35,654	\$49,027	-1.4%	37.5%
Social Security Noncertified	211	\$43,987	\$55,024	\$42,968	\$45,894	1.1%	6.8%
Equipment	730	\$130,461	\$78,926	\$32,836	\$34,285	-28.4%	4.4%
Other Group Insurance Authorized by Statute	224	\$18,645	\$21,019	\$20,416	\$20,468	2.4%	0.3%
Workers Compensation Insurance	225	\$34,697	\$29,047	\$19,757	\$14,979	-18.9%	-24.2%
Other Technology Hardware	746	\$43,348	\$0	\$39,080	\$14,911	-23.4%	-61.8%
Group Life Insurance	221	\$19,960	\$24,343	\$18,201	\$14,227	-8.1%	-21.8%
Travel	580	\$3,556	\$11,700	\$21,839	\$12,610	37.2%	-42.3%
Staff Services	314	\$13,116	\$5,873	\$8,312	\$10,309	-5.8%	24.0%
Library Books	640	\$9,100	\$13,571	\$7,990	\$9,766	1.8%	22.2%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$0	\$9,081	NA	NA
Professional Development	748	\$9,312	\$29	\$0	\$7,775	-4.4%	NA
Repairs and Maintenance Services	430	\$1,520	\$1,984	\$4,087	\$5,502	37.9%	34.6%
Severance/Early Retirement Pay	213	\$6,783	\$2,640	\$7,365	\$1,783	-28.4%	-75.8%
Pupil Services	313	\$15,721	\$4,779	\$1,347	\$1,750	-42.2%	29.9%
Periodicals	650	\$1,502	\$1,045	\$959	\$979	-10.1%	2.1%
Dues and Fees	810	\$0	\$498	\$100	\$418	NA	318.0%
Other Professional and Technical Services	319	\$10,000	\$9,000	\$0	\$0	-100.0%	NA
Stipends	131	\$0	\$0	\$33,600	\$0	NA	-100.0%
Miscellaneous Objects	876 - 899	\$0	\$0	\$79	\$0	NA	-100.0%
Unemployment Insurance	230	\$7,064	\$84	\$0	\$0	-100.0%	NA
Food Purchases	614	\$250	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$8,233,487	\$8,136,043	\$8,227,492	\$8,641,300	1.2%	5.0%

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Switzerland County School Corp (7775)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Instructional Support							
Certified Salaries	110	\$622,701	\$618,813	\$624,850	\$642,771	0.8%	2.9%
Non - Certified Salaries	120	\$305,921	\$333,736	\$326,200	\$335,707	2.3%	2.9%
Group Health Insurance	222	\$171,277	\$208,219	\$181,286	\$118,956	-8.7%	-34.4%
Teacher Retirement Fund, After 7-1-95	216	\$17,446	\$38,756	\$48,110	\$58,934	35.6%	22.5%
Social Security Certified	212	\$46,134	\$46,802	\$47,236	\$48,593	1.3%	2.9%
Public Employees Retirement Fund	214	\$17,059	\$24,848	\$34,714	\$36,917	21.3%	6.3%
Other Employee Benefits	241 - 290	\$21,442	\$22,561	\$33,882	\$35,311	13.3%	4.2%
Social Security Noncertified	211	\$21,904	\$31,753	\$23,813	\$24,333	2.7%	2.2%
Operational Supplies	611	\$14,826	\$8,890	\$8,234	\$6,479	-18.7%	-21.3%
Travel	580	\$5,760	\$3,721	\$3,937	\$4,808	-4.4%	22.1%
Instruction Services	311	\$0	\$0	\$0	\$4,200	NA	NA
Other Group Insurance Authorized by Statute	224	\$3,225	\$3,886	\$3,703	\$3,673	3.3%	-0.8%
Postage and Postage Machine Rental	532	\$6,471	\$4,030	\$3,796	\$2,945	-17.9%	-22.4%
Workers Compensation Insurance	225	\$7,684	\$4,538	\$3,502	\$2,705	-23.0%	-22.8%
Group Life Insurance	221	\$3,630	\$4,833	\$3,459	\$2,583	-8.2%	-25.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$9,054	\$7,490	\$5,000	\$2,470	-27.7%	-50.6%
Dues and Fees	810	\$749	\$2,088	\$1,900	\$2,061	28.8%	8.5%
Printing and Binding	550	\$2,026	\$1,130	\$2,361	\$761	-21.7%	-67.8%
Official Bond Premiums	525	\$400	\$420	\$420	\$590	10.2%	40.5%
Pupil Services	313	\$415	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$1,278,124	\$1,366,516	\$1,356,401	\$1,334,797	1.1%	-1.6%
Overhead and Operational							
Non - Certified Salaries	120	\$1,195,468	\$1,108,453	\$1,194,031	\$1,200,674	0.1%	0.6%
Group Health Insurance	222	\$1,592,317	\$1,329,212	\$413,375	\$738,558	-17.5%	78.7%
Student Transportation Services	510	\$538,410	\$642,666	\$641,377	\$643,320	4.6%	0.3%
Food Purchases	614	\$276,950	\$343,705	\$319,628	\$376,679	8.0%	17.8%
Light and Power - Other Than Heating and Cooling	625	\$218,545	\$172,639	\$337,232	\$220,842	0.3%	-34.5%
Certified Salaries	110	\$106,920	\$90,684	\$152,534	\$163,170	11.1%	7.0%
Gasoline and Lubricants	613	\$103,468	\$105,810	\$155,515	\$137,542	7.4%	-11.6%
Public Employees Retirement Fund	214	\$69,919	\$73,519	\$108,903	\$117,344	13.8%	7.8%
Telephone	531	\$45,943	\$60,597	\$71,206	\$115,452	25.9%	62.1%
Heating and Cooling for Buildings - Electricity	621	\$51,708	\$126,282	-\$15,498	\$101,542	18.4%	NA
Insurance	520	\$90,015	\$103,506	\$94,269	\$95,613	1.5%	1.4%
Operational Supplies	611	\$92,819	\$113,137	\$102,873	\$94,565	0.5%	-8.1%
Social Security Noncertified	211	\$88,806	\$110,257	\$91,439	\$90,934	0.6%	-0.6%
Heating and Cooling for Buildings - Gas	622	\$46,099	\$35,321	\$53,502	\$52,696	3.4%	-1.5%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Tires and Repairs	612	\$61,249	\$60,207	\$109,907	\$50,991	-4.5%	-53.6%
Other Professional and Technical Services	319	\$0	\$1,035	\$230	\$50,261	NA	21752.5%
Nonlicensed Employees	136	\$31,726	\$73,033	\$28,953	\$39,639	5.7%	36.9%
Workers Compensation Insurance	225	\$10,936	\$33,855	\$36,327	\$39,402	37.8%	8.5%
Repairs and Maintenance Services	430	\$3,225	\$2,584	\$18,758	\$38,122	85.4%	103.2%
Board of Education Services	318	\$61,969	\$63,602	\$53,501	\$35,998	-12.7%	-32.7%
Board Member Compensation	115	\$40,154	\$35,042	\$33,750	\$27,444	-9.1%	-18.7%
Water and Sewage	411	\$25,884	\$25,920	\$28,740	\$23,431	-2.5%	-18.5%
Other Employee Benefits	241 - 290	\$37,180	\$17,160	\$19,025	\$17,736	-16.9%	-6.8%
Dues and Fees	810	\$11,827	\$13,238	\$12,851	\$16,607	8.9%	29.2%
Social Security Certified	212	\$10,796	\$6,577	\$11,582	\$12,550	3.8%	8.4%
Travel	580	\$9,295	\$9,225	\$9,988	\$12,467	7.6%	24.8%
Licensed Employees	135	\$6,517	\$7,137	\$6,855	\$6,671	0.6%	-2.7%
Advertising	540	\$4,954	\$5,740	\$6,540	\$6,655	7.7%	1.8%
Pre-2008 Object Code - Temporary Salaries	130	\$22,456	\$26,917	\$9,891	\$6,588	-26.4%	-33.4%
Removal of Refuse and Garbage	412	\$10,264	\$8,611	\$6,814	\$5,862	-13.1%	-14.0%
Group Life Insurance	221	\$9,037	\$9,571	\$7,842	\$5,804	-10.5%	-26.0%
Other Group Insurance Authorized by Statute	224	\$4,519	\$4,972	\$4,990	\$5,013	2.6%	0.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,441	\$2,721	\$5,000	\$4,949	19.3%	-1.0%
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$3,879	NA	NA
Other Purchased Services	593	\$0	\$2,352	\$3,465	\$2,681	NA	-22.6%
Cleaning Services	420	\$2,225	\$3,916	\$2,917	\$1,852	-4.5%	-36.5%
Postage and Postage Machine Rental	532	\$3,398	\$995	\$2,174	\$1,806	-14.6%	-16.9%
Printing and Binding	550	\$3,294	\$1,825	\$812	\$1,644	-15.9%	102.6%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$1,447	NA	NA
Staff Services	314	\$1,985	\$1,904	\$1,774	\$1,165	-12.5%	-34.3%
Pupil Services	313	\$0	\$0	\$0	\$1,050	NA	NA
Official Bond Premiums	525	\$700	\$0	\$700	\$700	0.0%	0.0%
Vehicles	731	\$0	\$114,406	\$0	\$0	NA	NA
Equipment	730	\$116	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$4,269	\$2,440	\$733	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$4,897,801	\$4,950,773	\$4,144,507	\$4,571,345	-1.7%	10.3%
Non Operational							
Repairs and Maintenance Services	430	\$322,847	\$1,458,847	\$571,946	\$664,169	19.8%	16.1%
Redemption of Principal	831	\$330,770	\$343,576	\$456,563	\$385,008	3.9%	-15.7%
Other Purchased Property Services	490 - 499	\$146,188	\$217,681	\$204,263	\$287,953	18.5%	41.0%
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$197,928	NA	NA
Interest	832	\$207,473	\$194,520	\$91,335	\$162,628	-5.9%	78.1%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Equipment	730	\$586,611	\$528,500	\$510,327	\$148,700	-29.0%	-70.9%
Computer Hardware	741	\$0	\$0	\$155,165	\$126,591	NA	-18.4%
Content	747	\$0	\$0	\$39,519	\$112,908	NA	185.7%
Certified Salaries	110	\$60,229	\$69,266	\$90,562	\$86,568	9.5%	-4.4%
Social Security Noncertified	211	\$4,278	\$5,461	\$6,877	\$6,561	11.3%	-4.6%
Operational Supplies	611	\$42	\$2,896	\$985	\$1,565	146.5%	58.9%
Non - Certified Salaries	120	\$450	\$0	\$0	\$0	-100.0%	NA
Public Employees Retirement Fund	214	\$125	\$0	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$225	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$1,659,238	\$2,820,746	\$2,127,541	\$2,180,580	7.1%	2.5%
Grand Total		\$16,068,649	\$17,274,079	\$15,855,941	\$16,728,022	1.0%	5.5%